

Amendments to the Claims:

1-47. (Cancelled)

48. (Previously presented) A steering assembly for a vehicle having an airbag mounted with a steering wheel, comprising:

a steering shaft including an upper section and a lower section, the airbag and steering wheel connected to said upper section, whereby the airbag does not rotate when the steering wheel is rotated, and the steering wheel connected to the lower section, whereby the lower section rotates when the steering wheel is rotated according to a rotational ratio;

a transmission connecting said steering wheel and lower sections, the transmission including at least one connecting gear, the transmission operative to change said rotational ratio based upon a speed of the vehicle, or a rotational angle of the steering wheel.

49. (Previously presented) The steering assembly according to Claim 48, wherein the upper section and the lower section are arranged adjacent to one another.

50. (Previously presented) The steering assembly according to Claim 49, wherein the upper section and the lower section are arranged so that they are supported in a common housing.

51. (Previously presented) The steering assembly according to Claim 49, wherein the airbag is supported on a first end of a tube, the tube open on a bottom end.

52. (Previously presented) The steering assembly according to Claim 49, wherein the upper section and the lower section are connected by means of a gear mechanism.

53. (Previously presented) The steering assembly according to Claim 52, wherein said upper section and said lower section are connected by gearwheels.

54. (Previously presented) The steering assembly according to Claim 52, wherein said upper section and said lower section are connected by a chain.

55. (Previously presented) The steering assembly according to Claim 54, wherein said upper section and said lower section are arranged so that they accommodate a chain tightener therebetween, operative to adjust a tension of said chain.

56. (Previously presented) The steering assembly according to Claim 55, wherein said upper section and said lower section are arranged so that their relative position can be varied by means of left-hand/right-hand threads associated with said chain tightener, whereby said chain has a desired tension.

57. (Previously presented) The steering assembly according to Claim 52, wherein said gear mechanism enables a matching rotational direction between the steering wheel and said lower section.

58. (Currently amended) The steering assembly according to Claim 52, further including a housing operative to contain a portion each of said upper section and said lower section, and wherein said gear mechanism is [[is]] disposed within said housing.

59. (Previously presented) The steering assembly according to Claim 52, wherein the gear mechanism includes a sun gear associated with each of an end of the upper section and an end of the lower section.

60. (Previously presented) The steering assembly according to Claim 59, further including a housing connected to the vehicle, gear mechanism further including planet gears connected to an axle supported by said housing, said planet gears rotatably connecting said sun gears.

61. (Previously presented) The steering assembly according to Claim 60, wherein the airbag includes a tube connected thereto, the tube housing one or more cables, wherein the gear mechanism further includes a space within an interior of at least one of said sun gears, adjacent to at least one of said planet gears, through which said tube may pass.

62. (Previously presented) The steering assembly according to Claim 52, wherein the gear mechanism includes a bevel gear connected to an end each of the upper and the lower sections, said gear mechanism further including an additional bevel gear that is mounted to the vehicle proximate said upper section and said lower section whereby the steering wheel and lower section rotate relative to each other in connection with said additional bevel gear.

63. (Previously presented) The steering assembly according to Claim 52, wherein the gear mechanism cooperates with the transmission to change said rotational ratio.

64. (Previously presented) The steering assembly according to Claim [[52]] 60, wherein a rotational ratio is changed due to a gear size of said sun gears or said planet gears.

65. (Previously presented) The steering assembly according to Claim 48, further including a first airbag support tube connected to the airbag, and a second airbag support tube connected to the vehicle, said first and second airbag tubes resiliently connected to each other in a telescoping manner.

66. (Previously presented) The steering assembly according to Claim 65, further including horn contacts associated with the first and second airbag support tubes whereby a horn circuit is electrically formed when said first and second airbag support tubes are telescoped together.

67. (Previously presented) The steering assembly according to Claim 48, wherein one of said upper or lower sections includes a sun gear arranged on an end thereof.

68. (Previously presented) An steering assembly for a vehicle having an airbag mounted with a steering wheel, comprising:

a steering shaft including an upper section and a lower section, the airbag and steering wheel connected to said upper section, whereby the airbag does not rotate when the steering wheel is rotated, and the steering wheel connected to the lower section, the lower section connected to means for changing a steering angle of the vehicle, whereby the lower section rotates when the steering wheel is rotated;

a gear set connecting said steering wheel and lower sections, the gear set including a first gear connected to said steering wheel, and a second gear connected to said lower section; and

a transmission disposed between said first gear and said second gear, operative to change a rotational ratio between said steering wheel and said second section, said rotational ratio varied based upon a speed of the vehicle, or a rotational angle of the steering wheel.

69. (Previously presented) The steering assembly according to Claim 68, wherein at least a portion of said upper section is affixed to said vehicle and is stationary with respect to said steering wheel.

70. (Canceled)

71. (Previously presented) The steering assembly according to Claim 68, wherein said gear set includes a sun gear connected to the lower section.

72. (Previously presented) The steering assembly of claim 62, wherein said gear mechanism further includes a second additional bevel gear, said additional bevel gear and said second additional bevel gear rotatably connected one to the other, wherein said additional bevel gear is rotatably connected to said steering wheel, and said second additional bevel gear is rotatably connected to said second section, whereby said steering wheel and said second section rotate in the same direction.

73. (Previously presented) The steering assembly of claim 68, wherein said transmission includes at least one additional gear disposed between said first and second gears, operative to maintain a directional rotation between said steering wheel and said second section.

74. (Previously presented) The steering assembly of claim 69, further including a connecting gear connected to the steering wheel and the lower section, said connecting gear mounted to said affixed portion of said upper section.